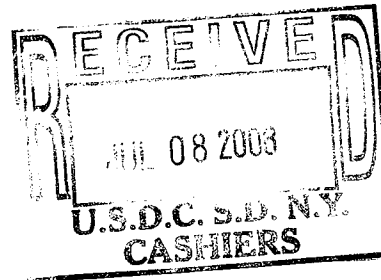


JUDGE CASTEL

08 CIV 61957

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Robert W. Clarida (RC-3190)
Attorneys for Plaintiff

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK



-----X
The Institute for the Development of
Earth Awareness,

Plaintiff,

-against-

People for the Ethical Treatment of Animals,

Defendant.
-----X

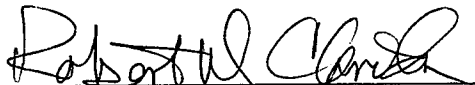
08 Civ. _____

RULE 7.1 STATEMENT

Pursuant to Rule 7.1 of the Federal Rules of Civil Procedure, the undersigned attorney of record for plaintiff, The Institute for the Development of Earth Awareness, certifies that plaintiff has no parent corporation and that there is no publicly held corporation that owns 10% or more of its stock.

Dated: New York, New York
July 8, 2008

COWAN, LIEBOWITZ & LATMAN, P.C.

By: 
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